IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 1203 OF 1998

Richardson Hindustan Ltd. ... Applicant.
V/s.
The Commissioner of Income-tax. ... Respondent.

Sanjeev M. Shah i/b. Rajesh Shah
for the Applicant.

A.S.Rao for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 25th April 2005.

P.C. :

. Heard learned counsel for the parties. The tribunal has referred following question for the opinion of this Court:

> "Whether, on the facts and in the circumstances of the case, the Tribunal was correct in law in holding that sur-tax payable by the applicant under the Companies (Profits) Sur-tax Act, 1964 was not allowable as a deduction in computing the business income of the applicant?

2. The above question has already been answered by the Apex Court in the case of **Smith Kline & French (I) Ltd. v. C.I.T.,** (1996) 219 ITR 581 (SC) in favour of revenue and against the assessee. In this view of the matter, the question referred is answered in affirmative for the reasons stated in the above referred judgment.

. Reference stands disposed of accordingly with no order as to costs.

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